

Guidelines:



Budget Preparation for Municipal Corporations

Introduction

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual budget. Schools, counties, cities, rural fire protection districts, and most special districts are all subject to the same budget provisions. Only those exempted in the law do not have to prepare and adopt an annual budget.

Budget provisions are determined by Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two very important things:

1. It requires citizen involvement in the preparation of the budget, and public disclosure of the budget before its final adoption.
2. It establishes standard procedures for preparing, presenting, and administering the budget.

The law sets out several specific procedures that must be followed during the budget process. It also states that the entire budget process must be completed by June 30—the day before the start of the fiscal year to which the budget applies.

This means that on each June 30, every taxing district's authority to spend money expires unless a new budget is adopted for the following fiscal year. The budget must be completed and adopted according to law, so that the district will be able to levy the taxes needed to balance its budget for the new fiscal year.

Compliance with local budget law is critical for the taxing district, yet many of the budget procedures are very complex. The following guidelines can help you ensure that the budget is completed properly and on time.

These guidelines provide step-by-step instructions for preparing and submitting a budget.* A more comprehensive discussion of Local Budget Law can be found in **The Budget Manual For Municipal Corporations** published by the Oregon Department of Revenue.

*These guidelines are not intended to provide a complete statement of local budget law statutes and administrative rules.

Table of Contents

Page	Subject	Page	Subject
1	Introduction.	16	Sample Second Budget Hearing Notice and Affidavit of Publication.
2	Budget Process Calendar.	17	Sample Form LB-20.
3	Ten Key Steps of the Budget Process.	18	Sample Form LB-30.
8	Sample Budget Message.	19	Sample Form LB-11.
9	Publication Forms Instructions.	20	Sample Form LB-35.
11	Sample Form LB-1.	21	Sample Resolution Adopting Budget.
12	Sample Form LB-2.	22	Sample Resolution Making Appropriations.
13	Sample Form LB-3.	23	Sample Resolution Levying Ad Valorem Taxes.
14	Sample Notice of Budget Committee Meeting and Affidavit of Publication.	25	Sample Form LB-50.
15	Sample Affidavit of Publication of Notice of Budget Hearing and Financial Summary.	27	Budget Document Checklist.
		28	ORS 294.100

Your Budget Calendar

The following list is designed to help you plan your district's budget process for the year. The key steps in the budget process are shown, along with a proposed date for completion of each step. The steps are explained in detail in the remainder of the guidelines. After reviewing the guidelines, fill in your own key dates for each step in the right-hand column.

The 10 Key Steps

	Proposed Dates	Your Dates
1. Appoint budget officer	January 9	1/12/88
2. Prepare proposed budget	January 10	
3. Publish notice of budget committee meeting	January 16*	
4. Budget committee meets	January 27	
5. Approve proposed budget	March 1	
6. Publish hearing notice	March 7**	
7. Publish 2nd notice	March 14***	
8. Hold budget hearing	March 27	
9. Enact resolutions to: —adopt budget —make appropriations —levy taxes by fund	By June 30****	
10. Submit budget to assessor	By July 15****	

*Must be 8 to 14 days before the budget committee meets.
**Must be 15 to 25 days before the public hearing.
***Must be 8 to 14 days before the public hearing.
****These dates are set by law.

10 Key Steps of the Budget Process

1. Appoint the Budget Officer

Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The only person who cannot serve as budget officer is an appointed member of the budget committee. The budget officer is under the supervision of either the executive officer or the governing body.

The budget officer has three major tasks. These are to:

1. establish a budget calendar,
2. prepare the budget message, and
3. develop a budget document.

These tasks are explained in the following paragraphs.

The Budget Calendar

The budget officer is responsible for developing a plan for the budget process. The plan must include all the required steps in the budget process and provide for a completed budget by June 30.

The budget plan (commonly called a budget calendar), shows proposed completion dates for each step in the budget process. To help with this task, a sample budget calendar is included at the beginning of these guidelines. This can be adapted to fit each district's needs.

The Budget Message

The budget message is a document which is prepared annually and delivered to the budget committee along with the budget document. The budget officer generally prepares the budget message.

The budget message explains the budget document and proposed financial policies for the coming fiscal year. It also explains major changes in financial policy. The law requires that the following five items be covered in the budget message:

1. An explanation of the budget document;
2. An outline of the proposed financial policies for the coming year;
3. A description of the important features of the budget document as it relates to number 2 above;
4. An explanation of the reasons for changes in appropriation and revenue from the last budget; and
5. An explanation of the major changes in financial policy.

Remember, a budget is a plan for the coming year. The budget message should plainly explain the plan. In a good budget, the budget message will be the first

document and will provide all users of the budget with an understanding of the document that follows.

The Budget Document

The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee. This process is explained in Step Two.

2. Prepare Proposed Budget

The Budget Document

All budgets must meet certain minimum requirements and should follow the same basic format. The budget officer makes sure that the budget document contains the required information, and that the information is presented in the required way.

Local government revenues and expenditures are organized on the basis of fund accounting. A fund is a group of assets set aside to carry out a specific activity or to meet certain objectives in accordance with specific regulations. Almost all budgets have at least one fund for everyday operations, most often called the "general fund."

Depending on the size of the local government and the services it provides, the district may also have a number of special funds. The most common reason for establishing a special fund is to account for revenue sources which can only be used for limited types of expenditures. Examples include debt service funds and reserve funds.

Every fund contains revenues and expenditures. Expenditures are generally broken down within the fund by object classification (Personal Services, Materials and Services, etc.). Revenues may or may not be broken down into categories within the fund.

Preparing the Budget Document

There are several steps involved in preparing the budget document:

1. The budget officer gathers together the district's financial records for the three preceding years. This is necessary because the budget document must show the actual and budgeted revenues and expenditures for prior years.

2. The budget officer then fills in the current and prior years' financial information on the local budget forms, such as the LB-20 for resources and the

LB-30 for expenditures. Each historical column is filled in as follows:

“Actual Second Preceding Year” column. To fill in the actual data for this column, find the data from the column titled “Actual First Preceding Year” in last year’s budget, and fill it in on this year’s budget forms in the column titled “Actual Second Preceding Year.”

“Actual First Preceding Year” column. Find the audit report or the certified financial statement that was submitted for that fiscal year. This report shows the actual line item district expenditures of the year. Copy these actual expenditures down in the column titled “Actual First Preceding Year.” The ending balance for the year goes onto the line titled “Total Unappropriated Ending Fund Balance” in this column.

“Adopted Budget This Year” column. To do the “Adopted Budget This Year” column, look at last year’s budget. Use the amounts that are in the column titled “Adopted By Governing Body” and make any changes that occurred to them as a result of a supplemental budget or resolution changes made by the governing body throughout the year. Then fill out the “Adopted Budget This Year” column with these adjusted figures. This will then complete the “historical” columns.

“Proposed By Budget Officer” column. Now the budget officer is ready to do this year’s budget. Fill in the column titled “Proposed By Budget Officer.” In this column, within the guidelines that were received from the governing body, place the best estimates of how the money is to be spent this year and the best estimates of the money the district will receive this year. The budget officer begins by thinking of what the district wants to accomplish, and how these plans will be accomplished. The answers to these questions will help the budget officer to determine district expenditures. Once the expenditures are known, the budget officer estimates resources. The budget should now be completed through the column titled “Proposed By Budget Officer” and is ready to be submitted to the budget committee.

3. Budget Officer Publishes Notice of Budget Committee Meeting

Eight to 14 days before the budget committee meets, the budget officer publishes a notice of the meeting. This notice must be published at least once in a newspaper of general circulation within the district. You can do this by completing the “Notice of Budget Committee Meeting” form supplied in the forms packet mailed to you in January. A sample wording for the notice follows:

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Sample Park and Recreation District, Sample County, State of Oregon, to discuss the budget for the fiscal year July 1, 1988, to June 30, 1989, will be held at Sample Park and Recreation Hall, 1165 Play Street. The meeting will take place on the 9th day of April, 1988, at 8:00 p.m. The purpose is to receive the budget message and document of the district.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

I.M. Amodel, Budget Officer

4. Budget Committee Meets for the First Time

General Duties and Responsibilities of the Budget Committee

The committee hears the budget message, receives the budget document, hears patrons, and announces the time for its meetings. Minutes of the meetings are kept and made available to anyone upon request. The budget committee may request any information the committee requires for the preparation or revision of the budget document from any officer or any employee of the district.

All official action of the budget committee requires a majority vote of the entire membership. To conduct business, the budget committee must have a quorum present. A quorum is one more than half of the membership.

The budget committee **MUST DO** the following at its first meeting:

- Elect a chairperson and a secretary from among its members,
- Receive the proposed budget document from the budget officer,
- Hear the budget message from the budget officer, and
- Keep minutes of the meeting. If the budget committee has more than one meeting, it must keep minutes of all of the meetings.

It may be possible for the budget committee to com-

pletely finish its work at this first meeting. However, if the budget committee is going to have any other meeting, an announcement must be made of the time, date, and place of the next meeting of the budget committee prior to adjourning this meeting. All meetings of the budget committee are covered by the provisions of Open Meetings Law.*

5. Budget Approval by the Budget Committee

The budget committee approves a budget document. This may be the budget as submitted by the budget officer or as revised by the committee. This approval sets a maximum spending level for the year. The budget committee then sets the tax level for the district (assuming that the district is levying a tax) by determining the amount of taxes necessary to balance the budget plus an estimate of taxes not to be received.

When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the budget prepared by the budget officer, it is approved. The tax levy amount is set. This tax levy consists of “taxes necessary to balance” (from the budget detail sheets) plus an “estimate of taxes not to be received” (to take into account delinquent tax collections and discounts for timely payment).

The following shows how to figure the tax levy amount:

Budget Committee Determines the Tax Levy

Determine:
Add: + Expenditures
+ Unappropriated ending fund balance
Add: + Reserve for future expenditures
Subtract: – Non-tax resource estimates
Remainder: = Taxes needed to balance
Add: + Estimate of taxes not to be received
Sum: = Estimated tax levy

Elections

The budget officer should review the local government’s taxing authority to be certain that it is sufficient to balance the budget. Will the district be able to levy the necessary amount without voter approval? If not, the taxing district will need to obtain voter approval for the additional levy amount needed at a general or special election.

The Elections and Public Records Division, Office of the Secretary of State, prepares the **Local Elections Manual** and distributes copies to all 36 county clerks, who serve as county election officers. Copies are available locally. Taxing districts which plan to submit a

*For more information on this law see the **Attorney General’s Public Records and Meetings Manual**.

levy to the voters should work closely with the county elections officer to avoid potential problems in complying with local election laws.

6. Budget Officer Publishes First Notice of Hearing and Financial Summary (LB-1, LB-2, LB-3)

This is one of the most important responsibilities of the budget officer. This section will give the budget officer step-by-step guidance on publishing and meeting the public notice requirements by using the method provided in ORS 294.416. For a more detailed discussion see Chapter 11 of the **Budget Manual for Municipal Corporations** (page 57).

Steps for Preparing the Public Notice:

- Determine a date between 15 and 25 days prior to the date the district governing body will have its hearing on the budget for the next fiscal year. (When counting the days, do not count the first day of the publication, but do count the day of the meeting.) This will be the date the “Financial Summary and Notice of Budget Hearing” will appear in the newspaper of general circulation and be published in the district. If there is no newspaper published in the district, the notice may be published in any newspaper of general circulation in the district designated by the governing body.
- The budget officer needs to complete the top portion of Form LB-1, **Notice of Budget Hearing**, with the appropriate information. The chairperson of the governing body **must sign** at least one copy which is kept on file. The signature is for certifying the district’s basis of accounting.

Steps for Preparing the Financial Summary:

- Start by filling out the LB-2 form, “Funds Not Requiring a Property Tax to be Levied.” Complete one section for each of the district’s funds which is not using the line “taxes necessary to balance” in its budget detail. The dollar amounts used on the LB-2 form are found on the detailed budget pages that the budget committee has approved. Use the numbers in the column titled “Approved By The Budget Committee” for the “Approved Budget Next Year” column on this form. These are the subtotals for the individual categories in the fund, such as Personal Services, Materials and Services, Capital Outlay, Transfers, etc. The total expenditures and requirements **MUST** equal the total resources in each fund. The resources are not broken down on this form but are only a total of all the resources of the fund. (See “The Publication Forms” instructions, Pages 9 and 10).

BUDGET MESSAGE
SAMPLE PARK AND RECREATION DISTRICT
FOR FISCAL YEAR 1988-89

The proposed budget of the district for fiscal year 1988-89 was prepared by the budget officer in accordance with the directions of the Board of Directors and current regulations.

The budget as proposed includes no new programs and no new positions. Personal service cost will increase due to insurance costs beyond our control. Increases in services and supplies are generally due to increased cost. A decrease has been budgeted for equipment operating expenses due to a decision to purchase a new tractor. It is assumed the old tractor will be kept as a back-up.

The proposed budget includes the purchase of a new tractor in the Reserve Fund. A new tractor will decrease our operating expenses and allow us for the first time to have a back-up in case of trouble.

The proposed budget is balanced by a tax levy within our tax base.

The proposed budget is \$2,536 higher than this year's.

The District continues on the cash basis of accounting.

S. M. Arnold
Budget Officer

The Publication Forms

The Four Forms

Every taxing district subject to local budget law is required to make its budget available to the public. The publication forms (Forms LB-1, LB-2, LB-3 and LB-4) are used for this purpose. The publication forms provide interested persons with important information about the budget.

Form LB-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.
2. A financial summary of the current year's and next year's budget.
3. A statement of indebtedness.

Form LB-1 summarizes the funds presented on the LB-2 and LB-3 forms.

The LB-2 and LB-3 forms summarize each fund in the budget as approved by the budget committee.

Form LB-2 summarizes funds which are not levying a property tax.

Form LB-3 summarizes funds which are levying a property tax.

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. Common examples of organizational units or programs include the Police Department, Fire Department, and the Assessor's Office. All organizational units or programs must be summarized. This form may also be used to summarize each organizational unit by programs or activities.

Note: All funds must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund, organizational unit or program is budgeted for next year. All published funds should be included in the totals on the LB-1 financial summary.

The budget document must include:

- An actual copy or a photocopy of the newspaper clipping of the LB-1, LB-2, LB-3 and LB-4 forms, showing the date published, or
- A copy of the LB-1, LB-2, LB-3 and LB-4 that were mailed or posted, along with an affidavit giving the date of mailing or posting and locations of posting.

Notifying the public

Local governments are required to notify the public twice before the public hearing on the budget takes place.

1st Notice: 15-25 days before the hearing

Publishing

Most taxing districts must notify the public by pub-

lishing the required forms 15 to 25 days before the scheduled budget hearing. If a newspaper of general circulation is published in the district, the district must publish the notice. If no newspaper is published within the district, the governing body may designate a newspaper of general circulation in the district for the required publication.

Mailing

If no newspaper is published in the taxing district, the publication forms may be mailed by regular mail to the electors residing in the district. The required information should be sent at least 20 days prior to the scheduled budget hearing.

Posting

If no newspaper is published in the district and the total anticipated requirements (on line 9 of Form LB-1) don't exceed \$50,000, the publication forms may be posted in three conspicuous places for at least 20 days prior to the scheduled budget hearing.

2nd Notice: 8-14 days before the hearing

The second notice must be published. This must be done 8 to 14 days before the hearing. The publication requirements for this notice are determined by the method used for the first notice.

If 1st Notice is published:

If the first notice is published, the second notice should state:

1. The time and place of the budget hearing.
2. The date and name of the newspaper in which the first notice was published.

If 1st Notice is mailed or posted:

If the first notice is mailed or posted, the second notice must be published in a newspaper of general circulation in the district. It should state:

1. The date, time and place of the budget hearing.
2. The place where the complete budget is available for inspection during regular business hours.
3. The total budget requirements and proposed tax levy.
4. The change in the amount of the proposed tax levy from the current year's tax levy.
5. The place where copies of the budget or parts of the budget may be obtained.

Filing out the forms

Start by filling out Forms LB-2 and LB-3. If any of the funds on these forms are split into organizational units or programs, use Form LB-4 to record them. When these three forms are completed, fill out Form LB-1. This is the form that summarizes all of the taxing district's funds.

(over)

Columns on the forms

All of the publication forms contain two or more columns for financial data. These columns provide data for different fiscal years, as explained below:

Last Year (actual data). This column contains the actual amounts spent or received as reflected in the audited financial data for the fiscal year 1986-87. This column corresponds with column 2 of the budget detail sheet, "First Preceding Year."

This Year. This column contains the amounts in the current year's adopted budget (1987-88), including supplemental budgets adopted by the governing body. This column corresponds with column 3 of the budget detail sheet, "Adopted Budget This Year."

Next Year. This column contains the amounts for next year (1988-89) as approved by the budget committee. This column corresponds with the "Approved by Budget Committee" column on the budget detail sheet.

Summarizing expenditures and resources

All four publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

Total Personal Services. This amount includes all salaries, fringe benefits and miscellaneous costs associated with salary expenditures.

Total Materials and Services. This includes contractual and other services, materials, supplies and other miscellaneous charges.

Total Capital Outlay. This amount includes land acquisition, buildings, improvements, machinery and equipment.

Total Debt Service. This is the amount set aside for payment for indebtedness. It includes both short-term debt (usually in the General Fund) and long-term debt (in the Debt Service Fund).

Total Transfers. This includes amounts transferred from one fund to another within the municipal corporation.

Total Operating Contingencies. This is the amount set aside for unforeseen events in the budgeted year.

Total Unappropriated Ending Fund Balance. This is the total amount set aside under ORS 294.371 to provide for funds between July 1 and the time when sufficient new revenues are available to meet cash flow needs of the fund.

Total All Other Expenditures and Requirements. This amount is for publication purposes only. Includes special payments, reserves for future expenditures and any other requirement that doesn't fit in any other specific category.

Resources

Forms LB-1 and LB-3 ask for detailed information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) property taxes and (2) all other resources.

The "property taxes" category includes only taxes for the current year. The other category includes all other types of resources, from grants and gifts to prior year's taxes received in the current year. Only line 10 on Form LB-1 and line 11 on Form LB-3 deal with "all other resources." The remaining lines deal with property tax amounts. Some of these items are explained below:

Total Property Taxes Required to Balance Budget. This is the amount of property taxes approved by the budget committee and necessary to balance the budget.

Estimated Taxes Not to be Received. This is the amount added to "Property Taxes Required to Balance the Budget" for estimated delinquent tax collections and discounts for timely payment.

Total Property Tax Levy. This is the total amount of all ad valorem taxes that the district is planning to levy. The district will not be allowed to levy in excess of this published amount.

Notice of Budget Hearing and Statement of Indebtedness

Form LB-1 contains information in addition to the financial summary of fund resources and expenditures.

Notice of Budget Hearing. This notice tells the public when and where the public hearing will take place. It also states where copies of the budget document are located and provides other information.

Statement of Indebtedness. This section summarizes the district's authorized and outstanding debt. The first section is for long-term debt, and the second for short-term debt.

Long-term debt. This part offers information about debt outstanding (first two columns) and debt authorized but not yet incurred (next two columns).

In the columns labeled "July 1, Adopted Budget Year," fill in the amounts outstanding or authorized on July 1, 1987.

In the columns labeled "July 1, Approved Budget Year," fill in the amounts expected to be outstanding or authorized on July 1, 1988.

Short-term debt. This part is generally used to record authorized "tax anticipation notes" which will provide funds between the start of the budgeted fiscal year and the receipt of the first tax turnovers in November.

For more information

If you need help filling out these forms, please contact your county assessor or the Local Government Finance and Taxation Section, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97310.



FORM LB-1

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on May 14, 19 88 at 7:00 ☒ a.m. ☐ p.m. at Sample County Courthouse, Rm 256. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 19 88 as approved by the Sample Park & Recreation District Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Sample County Courthouse Room 100 between the hours of 8:30 a.m. and 5:00 p.m. The budget was prepared on a basis of accounting that is ☒ consistent ☐ not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

County	City	Date	Chairperson of Governing Body	Telephone Number
Sample	Sample	April 24, 1988	Don Sample	378-3603

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS			
		Adopted Budget This Year - 19 <u>87</u> -88	Approved Budget Next Year - 19 <u>88</u> -89
Anticipated Requirements	1. Total Personal Services	27,000	28,176
	2. Total Materials and Services	5,340	5,350
	3. Total Capital Outlay	-0-	14,150
	4. Total Debt Service	35,800	35,750
	5. Total Transfers	2,000	8,000
	6. Total Contingencies	1,000	1,000
	7. Total Unappropriated Ending Fund Balance	23,650	24,100
	8. Total All Other Expenditures and Requirements	6,100	-0-
	9. Total of lines 1 thru 8	100,890	116,526
	10. Total Resources Except Property Taxes	34,750	43,700
Anticipated Resources	11. Total Property Taxes Required to Balance Budget	66,140	72,826
	12. Total of lines 10 and 11	100,890	116,526
Anticipated Tax Levy	13. Total Property Taxes Required to Balance Budget	66,140	72,826
	14. Plus: Estimated Property Taxes Not to be Received	7,349	8,092
	15. Total of lines 13 and 14	73,489	80,918
	16. Levy Within the Tax Base	35,378	42,807
	17. One-Year Levy Outside the Tax Base	-0-	-0-
	18. Levy for Payment of Bonded Debt	38,111	38,111
	19. Serial and Continuing Levies	-0-	-0-
	20. Total of lines 16 thru 19	73,489	80,918
	STATEMENT OF INDEBTEDNESS		
	Debt Outstanding ☒ As Summarized Below ☐ None		
	Debt Authorized, Not Incurred ☒ None ☐ As Summarized Below		

Publish Below if Completed			
Long-Term Debt	Debt Outstanding	Debt Authorized, Not Incurred	
	July 1, Adopted Budget Year	July 1, Approved Budget Year	July 1, Adopted Budget Year
Bonds	275,000	264,000	
Interest Bearing Warrants			
Other			
Total Indebtedness	275,000	264,000	

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-2 Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Fund	Tractor Reserve Fund	Actual Data Last Year 1986-87	Adopted Budget This Year 1987-88	Approved Budget Next Year 1988-89
1.	Total Personal Services	-0-	-0-	-0-
2.	Total Materials and Services	-0-	-0-	-0-
3.	Total Capital Outlay	-0-	-0-	14,150
4.	Total Debt Service	-0-	-0-	-0-
5.	Total Transfers	-0-	-0-	-0-
6.	Total Contingencies	4,040	6,100	-0-
7.	Total All Other Expenditures and Requirements	-0-	-0-	-0-
8.	Total Unappropriated Ending Fund Balance	-0-	-0-	-0-
9.	Total Ending Fund Balance	4,040	6,100	14,150
10.	Total Anticipated Requirements	4,040	6,100	14,150
11.	Total Resources			

Fund		Actual Data Last Year	Adopted Budget This Year	Approved Budget Next Year
1.	Total Personal Services			
2.	Total Materials and Services			
3.	Total Capital Outlay			
4.	Total Debt Service			
5.	Total Transfers			
6.	Total Contingencies			
7.	Total All Other Expenditures and Requirements			
8.	Total Unappropriated Ending Fund Balance			
9.	Total Ending Fund Balance			
10.	Total Anticipated Requirements			
11.	Total Resources			

FORM LB-3 FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED
Publish ONLY Completed Portion of This Page

Fund	General Fund	Actual Data Last Year 1986-87	Adopted Budget This Year 1987-88	Approved Budget Next Year 1988-89
1.	Total Personal Services	23,804	27,000	28,176
2.	Total Materials and Services	4,760	5,340	5,350
3.	Total Capital Outlay	-0-	-0-	-0-
4.	Total Debt Service	-0-	-0-	-0-
5.	Total Transfers	2,000	2,000	8,000
6.	Total Contingencies	-0-	1,000	1,000
7.	Total All Other Expenditures and Requirements	-0-	-0-	-0-
8.	Total Unappropriated Ending Fund Balance	-0-	-0-	-0-
9.	Total Ending Fund Balance	1,200	-0-	-0-
10.	Total Anticipated Requirements	31,764	35,340	42,526
11.	Total Resources Except Property Taxes	4,350	3,500	4,000
12.	Property Taxes Received	27,414		
13.	Property Taxes Required to Balance		31,840	38,526
14.	Estimated Property Taxes Not to be Received		3,538	4,281
15.	Total Property Tax Levy		35,378	42,807
16.	Levy Within Tax Base		35,378	
17.	One-Year Levies Outside Tax Base			
18.	Serial and Continuing Levies			
19.	Levy for Payment of Bonded Debt			

Fund	Bonded Debt Fund	Actual Data Last Year 1986-87	Adopted Budget This Year 1987-88	Approved Budget Next Year 1988-89
1.	Total Personal Services	-0-	-0-	-0-
2.	Total Materials and Services	-0-	-0-	-0-
3.	Total Capital Outlay	-0-	-0-	-0-
4.	Total Debt Service	35,750	35,800	35,750
5.	Total Transfers	-0-	-0-	-0-
6.	Total Contingencies	-0-	-0-	-0-
7.	Total All Other Expenditures and Requirements	-0-	-0-	-0-
8.	Total Unappropriated Ending Fund Balance	-0-	-0-	-0-
9.	Total Ending Fund Balance	23,150	23,650	24,100
10.	Total Anticipated Requirements	58,900	59,450	59,850
11.	Total Resources Except Property Taxes	24,400	25,150	25,550
12.	Property Taxes Received	34,500		
13.	Property Taxes Required to Balance		34,300	34,300
14.	Estimated Property Taxes Not to be Received		3,811	3,811
15.	Total Property Tax Levy		38,111	38,111
16.	Levy Within Tax Base			
17.	One-Year Levies Outside Tax Base			
18.	Serial and Continuing Levies			
19.	Levy for Payment of Bonded Debt		38,111	38,111

NOTICE OF BUDGET COM-
MITTEE MEETING

A public meeting of the Budget Committee of the Sample Park and Recreation District, Sample County, State of Oregon, to discuss the budget for the fiscal year July 1, 1988, to June 30, 1989, will be held at Sample Park and Recreation Hall, 1165 Play Street. The meeting will take place on the 9th day of April, 1988, at 8:00 p.m. The purpose is to receive the budget message and document of the district.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

I.M. Amodel, Budget Officer

AFFIDAVIT OF PUBLICATION

State of Oregon of Sample County:

I, SAMPLE PUBLISHER being first duly sworn, depose and say that I am the publisher of the SAMPLE TIMES, a newspaper of general circulation as defined by Section 1-509, 1-510, Oregon Code; printed and published at SAMPLE CITY in the aforesaid county and state; that the PUBLIC NOTICE OF BUDGET COMMITTEE MEETING printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one successive and consecutive weeks in the following issue: April 1, 1988.

Subscribed and sworn to me this 12th day of April, 1988.

Sample Sample
Notary Public for Oregon
(My commission expires December, 1989.)

FORM LB-1 NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on May 14, 1988, at 7:00 p.m. at Sample County Courthouse, Rm 236. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 1988, as proposed by the Sample Park & Recreation District. Budget Committee A summary of the budget is provided below. A copy of the budget may be inspected or obtained at Sample County Courthouse, Room 100 between the hours of 9:30 a.m. and 5:00 p.m. The budget will be prepared on a basis of anticipated and estimated income and expenditures. The budget is subject to change. The budget is subject to change. The budget is subject to change.

FISCAL SUMMARY

TOTAL OF ALL FUNDS		Approved Budget 1988-89	Approved Budget 1987-88
1. Total Personal Services	27,000	27,000	28,175
2. Total Capital Outlay	5,240	5,240	5,240
3. Total Debt Service	35,800	35,800	35,750
4. Total Transfers	2,000	2,000	2,000
5. Total Unappropriated Ending Fund Balance	21,550	21,550	24,100
6. Total Appropriations	6,100	6,100	-
7. Total Resources Ending Property Taxes	24,100	24,100	16,225
8. Total of State, Local, and Federal Funds	100,000	100,000	115,400
9. Total of State, Local, and Federal Funds	100,000	100,000	115,400
10. Total of State, Local, and Federal Funds	100,000	100,000	115,400
11. Total of State, Local, and Federal Funds	100,000	100,000	115,400
12. Total of State, Local, and Federal Funds	100,000	100,000	115,400
13. Total of State, Local, and Federal Funds	100,000	100,000	115,400
14. Total of State, Local, and Federal Funds	100,000	100,000	115,400
15. Total of State, Local, and Federal Funds	100,000	100,000	115,400
16. Total of State, Local, and Federal Funds	100,000	100,000	115,400
17. Total of State, Local, and Federal Funds	100,000	100,000	115,400
18. Total of State, Local, and Federal Funds	100,000	100,000	115,400
19. Total of State, Local, and Federal Funds	100,000	100,000	115,400
20. Total of State, Local, and Federal Funds	100,000	100,000	115,400

FORM LB-2 FUNDS NOT REQUIRING A PROPERTY TAX TO BE LAYED

Fund	Actual Data	Approved Budget	Approved Budget
1. Total Personal Services	27,000	27,000	28,175
2. Total Capital Outlay	5,240	5,240	5,240
3. Total Debt Service	35,800	35,800	35,750
4. Total Transfers	2,000	2,000	2,000
5. Total Unappropriated Ending Fund Balance	21,550	21,550	24,100
6. Total Appropriations	6,100	6,100	-
7. Total Resources Ending Property Taxes	24,100	24,100	16,225
8. Total of State, Local, and Federal Funds	100,000	100,000	115,400
9. Total of State, Local, and Federal Funds	100,000	100,000	115,400
10. Total of State, Local, and Federal Funds	100,000	100,000	115,400
11. Total of State, Local, and Federal Funds	100,000	100,000	115,400
12. Total of State, Local, and Federal Funds	100,000	100,000	115,400
13. Total of State, Local, and Federal Funds	100,000	100,000	115,400
14. Total of State, Local, and Federal Funds	100,000	100,000	115,400
15. Total of State, Local, and Federal Funds	100,000	100,000	115,400
16. Total of State, Local, and Federal Funds	100,000	100,000	115,400
17. Total of State, Local, and Federal Funds	100,000	100,000	115,400
18. Total of State, Local, and Federal Funds	100,000	100,000	115,400
19. Total of State, Local, and Federal Funds	100,000	100,000	115,400
20. Total of State, Local, and Federal Funds	100,000	100,000	115,400

FORM LB-3 FUNDS REQUIRING A PROPERTY TAX TO BE LAYED

Fund	Actual Data	Approved Budget	Approved Budget
1. Total Personal Services	27,000	27,000	28,175
2. Total Capital Outlay	5,240	5,240	5,240
3. Total Debt Service	35,800	35,800	35,750
4. Total Transfers	2,000	2,000	2,000
5. Total Unappropriated Ending Fund Balance	21,550	21,550	24,100
6. Total Appropriations	6,100	6,100	-
7. Total Resources Ending Property Taxes	24,100	24,100	16,225
8. Total of State, Local, and Federal Funds	100,000	100,000	115,400
9. Total of State, Local, and Federal Funds	100,000	100,000	115,400
10. Total of State, Local, and Federal Funds	100,000	100,000	115,400
11. Total of State, Local, and Federal Funds	100,000	100,000	115,400
12. Total of State, Local, and Federal Funds	100,000	100,000	115,400
13. Total of State, Local, and Federal Funds	100,000	100,000	115,400
14. Total of State, Local, and Federal Funds	100,000	100,000	115,400
15. Total of State, Local, and Federal Funds	100,000	100,000	115,400
16. Total of State, Local, and Federal Funds	100,000	100,000	115,400
17. Total of State, Local, and Federal Funds	100,000	100,000	115,400
18. Total of State, Local, and Federal Funds	100,000	100,000	115,400
19. Total of State, Local, and Federal Funds	100,000	100,000	115,400
20. Total of State, Local, and Federal Funds	100,000	100,000	115,400

AFFIDAVIT OF PUBLICATION

State of Oregon of Sample County:

I, SAMPLE PUBLISHER being first duly sworn, depose and say that I am the publisher of the SAMPLE TIMES, a newspaper of general circulation as defined by Section 1-509, 1-510, Oregon Code; printed and published at Sample City, in the aforesaid county and state; that the NOTICE OF BUDGET HEARING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one successive and consecutive weeks in the following issues: APRIL 24, 1988.

Subscribed and sworn to me this 30th day of April, 1988.

Sample Sample
Notary Public for Oregon
(My commission expires December, 1989.)

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for Sample Park and Recreation District, Sample County, State of Oregon, for the fiscal year July 1, 1988, to June 30, 1989, will be held at Sample Park and Recreation Hall, 1165 Play Street. The hearing will take place on the 14th day of May, 1988, at 7:00 p.m. The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial Summary was published in Sample Newspaper on April 24, 1988. A copy of the budget document may be inspected or obtained at Sample County Courthouse, Room 100, between the hours of 8:30 a.m. and 5:00 p.m. Ann Example, Chair

AFFIDAVIT OF PUBLICATION

State of Oregon of Sample County:

I, SAMPLE PUBLISHER begin first duly sworn, depose and say that I am the publisher of the SAMPLE TIMES, a newspaper of general circulation as defined by Section 1-509, 1-510, Oregon Code; printed and published at SAMPLE CITY in the aforesaid county and state; that the 2ND NOTICE OF BUDGET HEARING a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one successive and consecutive weeks in the following issue: May 6, 1988.

Subscribed and sworn to me this 11th day of May, 1988.

Sample Sample
Notary Public for Oregon
(My commission expires December, 1989)



FORM LB-20

RESOURCES

General

Sample Park & Recreation District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1988-89			
	ACTUAL		ADOPTED BUDGET THIS YEAR 1987-88		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 1985-86	FIRST PRECEDING YEAR 1986-87						
				Beginning Fund Balance:				
1	650	800	1,200	1. *Available Cash on Hand (Cash Basis), or	1,500	1,500	1,500	1
2				2. *Net Working Capital (Accrual Basis)				2
3	1,270	1,350	1,000	3. Previously Levied Taxes Estimated to be Received	1,000	1,000	1,000	3
4	300	450	200	4. Interest	200	200	200	4
5				5. OTHER RESOURCES				5
6	1,420	1,450	900	6. Team Registrations	1,000	1,000	1,000	6
7	500	300	200	7. Equipment Sales	300	300	300	7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	4,140	4,350	3,500	29. Total Resources, Except Taxes to be Levied	4,000	4,000	4,000	29
30			31,840	30. Taxes Necessary to Balance Budget	32,526	38,526	32,826	30
31	25,230	27,414		31. Taxes Collected in Year Levied				31
32	29,370	31,764	35,340	32. TOTAL RESOURCES	36,526	42,526	36,826	32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Sample Park & Recreation District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1988-89			
	ACTUAL		ADOPTED BUDGET THIS YEAR 1987-88		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 1985-86	FIRST PRECEDING YEAR 1986-87						
				PERSONAL SERVICES				
1	14,499	15,200	15,750	1 Care-taker (1)	15,750	15,750	15,750	1
2	4,370	4,620	6,500	2 Part-time Bookkeeper	7,200	7,200	7,200	2
3	1,478	1,600	2,000	3 Workers Comp./SAIF	2,065	2,065	2,065	3
4	1,290	1,416	1,650	4 Social Security	1,721	1,721	1,721	4
5	818	968	1,100	5 Health Insurance	1,440	1,440	1,440	5
6				6.				6
7	22,455	23,804	27,000	7. TOTAL PERSONAL SERVICES	28,176	28,176	28,176	7
				MATERIALS AND SERVICES				
1	1,100	1,350	1,500	1. Insurance	1,650	1,650	1,650	1
2	400	450	500	2. Audit	550	550	550	2
3	215	300	320	3 Supplies	350	350	350	3
4	2,000	2,200	2,500	4 Equipment Operations Expense	2,200	2,200	2,500	4
5	400	460	520	5 Utilities	600	600	600	5
6				6.				6
7	4,115	4,760	5,340	7. TOTAL MATERIALS AND SERVICES	5,350	5,350	5,650	7
				CAPITAL OUTLAY				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	-0-	-0-	-0-	7. TOTAL CAPITAL OUTLAY	-0-	-0-	-0-	7
				TRANSFERRED TO OTHER FUNDS				
1	2,000	2,000	2,000	1. To Tractor Reserve	2,000	8,000	2,000	1
2				2.				2
3				3.				3
4			1,000	4. General Operating Contingency	1,000	1,000	1,000	4
5	2,000	2,000	3,000	5. TOTAL TRANSFERS & CONTINGENCY	3,000	9,000	3,000	5
	28,570	30,564	35,340	TOTAL EXPENDITURES	36,526	42,526	36,826	
	800	1,200	-0-	UNAPPROPRIATED ENDING FUND BALANCE	-0-	-0-	-0-	
	29,370	31,764	35,340	TOTAL	36,526	42,526	36,826	

150 504 (3/79) (Rev. 6/87)

PAGE



FORM LB-11

This fund is authorized by ORS 280.100 and established by resolution/ordinance

number 1, on (date) June 27, 1983

for the following specified purposes:

To accumulate money for the purchase of
a new tractor.

RESERVE FUND

RESOURCES AND REQUIREMENTS

Tractor Reserve Fund

FUND

Any balance in a fund referred to in ORS 280.110 that is not expended or obligated by definite commitments within 12 years from the date of the election or the adoption of the ordinance or resolution pursuant to which the fund was established shall revert to and become a part of the general fund of the subdivision and shall be transferred thereto by the treasurer or other financial officer thereof. Annual contributions to such funds shall be limited to a period not to exceed ten years.

Last year for fund 1995 Last year for contributions 1993

Sample Park & Recreation District

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 1988-89			
ACTUAL		ADOPTED BUDGET THIS YEAR 1987-88	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR 1985-86	FIRST PRECEDING YEAR 1986-87							
				RESOURCES				
				Beginning Fund Balance:				
1	-0-	2,010	4,040	1 *Cash on Hand (Cash Basis), or	6,090	6,090	6,090	1
2				2 *Working Capital (Accrual Basis)				2
3				3 Previously Levied Taxes Estimated to be Received				3
4	10	30	60	4 Earning from Temporary Investments	60	60	60	4
5				5 Transferred from Other Funds				5
6	2,000	2,000	2,000	6 General Fund	2,000	8,000	2,000	6
7				7				7
8				8				8
9	2,010	4,040	6,100	9 Total Resources, Except Taxes to be Levied	8,150	14,150	8,150	9
10				10 Taxes Necessary to Balance				10
11	-0-	-0-		11 Taxes Collected in Year Levied				11
12	2,010	4,040	6,100	12 TOTAL RESOURCES	8,150	14,150	8,150	12
				REQUIREMENTS				
1				1 Capital Outlay				1
2				2 Tractor	8,150	14,150	-0-	2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	2,010	4,040	6,100	16 RESERVED FOR FUTURE EXPENDITURE	-0-	-0-	8,150	16
17	2,010	4,040	6,100	17 TOTAL REQUIREMENTS	8,150	14,150	8,150	17



BONDED DEBT

RESOURCES AND REQUIREMENTS
Debt Service

Sample Park & Recreation District

FUND				(NAME OF MUNICIPAL CORPORATION)				
HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 1988-89				
ACTUAL		ADOPTED BUDGET THIS YEAR 1987-88		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR 1985-86	FIRST PRECEDING YEAR 1986-87							
			RESOURCES					
			Beginning Fund Balance:					
1	20,000	22,600	23,150	1 *Cash on Hand (Cash Basis), or	23,600	23,600	23,600	1
2				2 *Working Capital (Accrual Basis)				2
3	1,000	1,300	1,500	3 Previously Levied Taxes Estimated to be Received	1,500	1,500	1,500	3
4	400	500	500	4 Earnings from Temporary Investments	450	450	450	4
5				5 Transferred from Other Funds				5
6				6				6
7	21,400	24,400	25,150	7 Total Resources, Except Taxes to be Levied	25,550	25,550	25,550	7
8			34,300	8 Taxes Necessary to Balance	34,300	34,300	34,300	8
9	36,800	34,500		9 Taxes Collected in Year Levied				9
	58,200	58,900	59,450	TOTAL RESOURCES	59,850	59,850	59,850	
			REQUIREMENTS					
			Bond Principal Payments					
			Issue Date Budgeted Payment Date					
1	8,000	9,000	10,000	1 9/1/1973 9/1/88	11,000	11,000	11,000	1
2				2				2
3				3				3
4	8,000	9,000	10,000	4 Total Principal	11,000	11,000	11,000	4
			Bond Interest Payments					
			Issue Date Budgeted Payment Date					
1	14,000	13,600	13,150	1 9/1/1973 9/1/88	12,650	12,650	12,650	1
2	13,600	13,150	12,650	2 9/1/1973 3/1/89	12,100	12,100	12,100	2
3				3				3
4	27,600	26,750	25,800	4 Total Interest	24,750	24,750	24,750	4
			Unappropriated Balance for Following Year By					
			Issue Date Payment Date					
1			23,650	1 9/1/1973 9/1/89	24,100	24,100	24,100	1
2				2				2
3				3				3
4				4				4
5	22,600	23,150	23,650	5 Total Unappropriated Ending Fund Balance	24,100	24,100	24,100	5
	58,200	58,900	59,450	TOTAL REQUIREMENTS	59,850	59,850	59,850	

RESOLUTION ADOPTING THE BUDGET

Be it resolved that the Board of Directors for Sample Park and Recreation District hereby adopts the budget approved by the Budget Committee for fiscal year 1988-89 in the sum of \$104,826 now on file at the district office.

RESOLUTION MAKING APPROPRIATIONS

Be it resolved that the amounts for the fiscal year beginning July 1, 1988, and for the purposes shown below are hereby appropriated as follows:

		GENERAL FUND
Personal services		\$28,176
Materials and services		5,650
Operating contingencies		1,000
Transfer to Other Funds		<u>2,000</u>
Fund Total		\$ 36,826
		DEBT SERVICE FUND
Debt Service		<u>\$35,750</u>
Fund Total		\$35,750
		EQUIPMENT RESERVE FUND
Capital Outlay		<u>\$ -0-</u>
Fund Total		<u>\$ -0-</u>
		TOTAL APPROPRIATIONS \$ 72,576
		NON-APPROPRIATED BUDGET REQUIREMENTS
Debt Service Fund	\$24,100	
Tractor Reserve Fund	<u>8,150</u>	
		TOTAL NON-APPROPRIATED FUNDS <u>\$ 32,250</u>
		TOTAL <u>\$104,826</u>

RESOLUTION LEVYING AD VALOREM TAXES

Be it resolved that the Board of Directors for the Sample Park and Recreation District hereby levies the taxes provided for in the adopted budget in the aggregate amount of \$74,584; and that these taxes are hereby levied upon the assessed value as of 1 a.m. January 1, 1988, on all taxable property within the district.

General Fund	\$36,473
Debt Service Fund	<u>\$38,111</u>
Total Tax Levy	\$74,584

Ann Sample Chair of the Board J. White Secretary of Board

• File no later than JULY 15.
• Be sure to read the instructions in the 1988-89 Property Tax Publication and Levy Certification Forms and Instructions booklet.

On June 25, 1988, the Board of Directors of Sample Park & Recreation District, Sample County, Oregon, levied a tax as follows:
Chair, Title, 378-3701, 6/25/88
Contact Person, Daytime Telephone, Date

Is an additional 1988-89 levy request being submitted for voter approval? ☒ NO ☐ YES (Type of Levy)
If "YES," you must certify and submit your bonded debt levy and budget to the assessor by July 15.

PART I: TOTAL PROPERTY TAX LEVY

- Levy within the tax base (cannot exceed box 11, Part II) 1. 36,473
- One-year levies (itemize these levies in Part V on back of form) 2.
- Continuing levies (millage and fixed)(itemize in Part V on back of form) 3.
- Serial levies (itemize in Part V on back of form) 4.
- Amount levied for payment of bonded indebtedness 5. 38,111
- TOTAL AMOUNT to be raised by taxation. (Add boxes 1 through 5) 6. 74,584

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first)

7. VOTED TAX BASE, if any, May 28, 1976 Amount Voter Approved 7. 26,000
Date of Voter Approval

8. CONSTITUTIONAL LIMITATION - Tax base portion of preceding three levies actually levied.

Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year
8a. 36,510	1985-86	8b. 37,250	1986-87	8c. 35,378	1987-88

9. Largest of 8a, 8b or 8c 9a. 37,250 multiplied by 1.06 = 9b. 39,485

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

- Annexation increase (from Part IV, box 7, on back of form) 10. -0-
- Adjusted tax base (largest of box 9b plus box 10; or box 7 plus box 10 if box 7 has never been levied in full) 11. 39,485

PART III: LIMITATIONS PER OREGON REVISED STATUTES (See the ORS Chapter under which the municipal corporation was formed. Does NOT apply to ALL municipal corporations.)

- True cash value of municipal corporation from most recent tax roll 12. 200,000,000
- Statutory limitation of municipal corporation per ORS Formation Chapter 266.420 13. .005 of TCY
- Total dollar amount authorized by statutory limit (box 12 multiplied by box 13) 14. 1,000,000
- Total amount of box 6 levied within statutory limitation 15. 36,473

Part IV and Part V on back

BUDGET DOCUMENT CHECKLIST FOR MUNICIPAL CORPORATIONS

- 1) Use one checklist per budget document.
- 2) Check the inventory items listed below that are contained in your budget document.
- 3) Check the appropriate distribution point for each of the copies of your budget document.
- 4) Attach a checklist to the front of each budget document.
- 5) Complete the "Change of Address" section, if applicable.

Inventory of Items in Budget Document:

Financial Summary as published, posted or mailed.

(Actual or copy or newspaper clipping of the Financial Summary showing date published or a copy of the Financial Summary that was mailed or posted along with an affidavit giving date of mailing or posting and locations of posting.)

Detailed budget document.

Resolution or ordinance adopting the budget, making appropriations and levying taxes.

Form LB-50, Notice of Property Tax Levy.
(Submit only if the district is levying a tax.)

- Sample ballots of all new tax bases and levies outside the tax base approved by the voters. (Bond election measures are not required to be submitted.)

Distribution of Budget Documents:

2 copies to county assessor of primary county if district is levying a tax..

1 copy to county assessor of joint counties if district is levying a tax in more than one county.

- 1 copy to county clerk.

1 copy to county treasurer if treasurer makes bond payments.

1 copy to Tax Supervising & Conservation Commission if district is in Multnomah County.

1 copy to Education Service District if a school district.

1 copy to Department of Education if a school district.

1 copy to Department of Revenue if district is not levying a tax.

Name of Municipal Corporation

Date Change Becomes Effective

New Street Address

1

City

2

ZIP Code

County

Signature

4	
---	--

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

Date Released

294.100 Public official expending money in excess of amount or for different purpose than provided by law unlawful; civil liability. (1) It is unlawful for any public official to expend any money in excess of the amounts, or for any other or different purpose than provided by law.

(2) Any public official who expends any public money in excess of the amounts, or for any other or different purpose or purposes than authorized by law, shall be civilly liable for the return of the money by suit of the district attorney of the district where the offense is committed, or at the suit of any taxpayer of such district.

(3) On the demand in writing of 10 taxpayers of any municipal corporation with a population exceeding 100,000 inhabitants, filed with the tax

supervising and conservation commission in the county in which the municipal corporation is situated, which demand sets forth that a public official or public officials have unlawfully expended money in excess of the amounts or for any other or different purpose or purposes than provided by law, the tax supervising and conservation commission shall make an investigation of the facts as to such expenditures. If the tax supervising and conservation commission finds that moneys have been unlawfully expended, the commission shall proceed at law in the courts against the public officials who have unlawfully expended the moneys for the return of the moneys unlawfully expended to the treasury of the municipal corporation. A right of action hereby is granted to the tax supervising and conservation commission for such purpose.